

Identification of Drivers Affecting the Future Social Status of the Auditing Profession in Iran¹

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Research Paper

INTRODUCTION

Auditing is a field that develops within a social context, and our understanding of occupations as social identities is heavily influenced by identity theory in sociological social psychology. Occupational identities are among the most significant aspects of one's self-image, self-esteem, and personal motivation. Sociologists have long recognized the critical role that occupational prestige, or occupation-induced status, plays in determining overall social status. Iran has a rich history in this profession.

However, the profession of auditing is currently facing an uncertain future. Advancements in technology have accelerated the pace of change in business practices and created what is known as the "real-time economy," transforming the way information is received and analyzed. Despite this, audits are still conducted periodically and opinions are expressed about historical data. Audited financial statements are intended to meet the informational needs of investors and creditors and must be timely and useful in decision-making. For auditing to remain a valuable and relevant service for these stakeholders, it must evolve to adapt to changing times.

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If the necessary preparation for future events is not in place, the social status of the auditing profession in Iran will face increasing risks. Therefore, this research aims to identify the effective drivers of the future social status of the auditing profession in Iran. The focus of this pioneering study is the scientific identification and exploration of influential drivers on the future of the social status of the auditing profession in Iran over a 20-year horizon (until 2041) and their level of importance and changes in the future. It is expected that the research results will be used as a basis for identifying megatrends affecting the future social status of the auditing profession in Iran and for effective policy-making in this regard.

MATERIALS AND METHODS

This study will employ a mixed-methods approach of exploratory design and instrumental extension, consisting of both qualitative and quantitative components. In the qualitative phase, a library study method will be used to collect data and identify the drivers influencing the future social position of the auditing profession. To ensure appropriate data collection and analysis, keywords under the titles of "social position", "auditing profession", "future of auditing profession", "future studies in auditing profession", and "impact of technology on auditing profession" have been considered for searching in the database.

In the quantitative part of the research, a researcher-made questionnaire will be used to collect data and rank the drivers based on their impact and susceptibility using the cross-impact analysis method with the help of MicMac software. A non-random sampling method based on the researcher's judgment has been employed to distribute the questionnaire. Ultimately, 25 samples were obtained out of 37 questionnaires distributed among experts in 1401 (corresponding to 2022-2023 in the Iranian calendar).

The research methodology aims to provide a comprehensive understanding of the influential drivers on the future social status of the auditing profession in Iran over a 20-year horizon (until 2041) and their level of importance and changes in the future. The results will be used to identify megatrends affecting the future social status of the auditing profession in Iran and support effective policy-making in this regard.

RESULTS AND DISCUSSION

The study identified 35 effective drivers that could shape the future of the social status of the auditing profession in Iran. These drivers were categorized

into seven megatrends, which included auditing service clients, auditing profession and auditors (interprofessional factors), political-economic factors, socio-demographic factors, technological factors, legal factors, and environmental factors.

Cross-effect analysis revealed that 15 out of these 35 factors were the most influential and susceptible components, with six megatrends having a greater impact on the future of the accounting profession than others. These six significant megatrends include the competitive situation in the professional market due to the emergence of big auditing firms, the demand for future-oriented information instead of past-oriented data, the adoption of stakeholder theory to enhance transparency and accountability, the development of technology infrastructure in the country to support auditing practices, the diversification of auditing services, and improvement in the quality of auditor education while aligning it with modern developments. Figure 1 illustrates the pattern of effective drivers that will determine the social status of the accounting profession in the future based on the aforementioned trends.

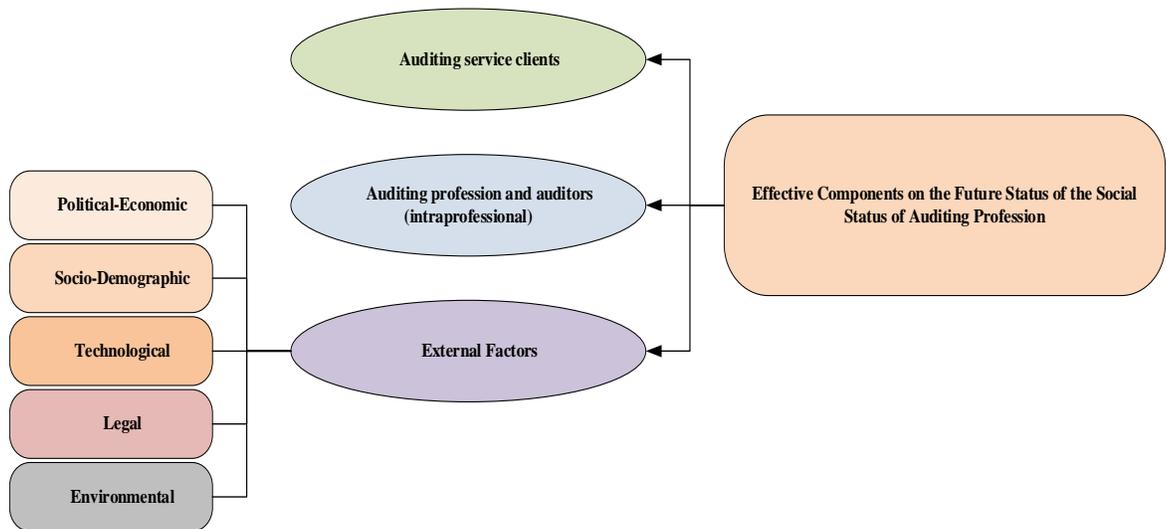


Figure 1: The Pattern of Effective Components on the Future of the Accounting Profession's Social Status

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